

of Canada is 50 per cent. greater than the average necessary taxation of the people of the United States, if you deduct a hundred millions, or thereabouts, that they use for reducing their debt. Then, Sir, I take leave to differ with the hon. gentleman as to the truth of that remarkable statement which he made, that every cent of taxation raised in Canada has not been wasted, but has been properly spent, not in bribery or corrupt practices, but in productive public works, of which, as I shall presently show the House, the Intercolonial Railway affords a most notable and remarkable specimen. Likewise I have my doubts whether the history of the world will show that increased taxation is the only path of national development, though it may be the only short cut by which a number of Government supporters in a poor country can bloom suddenly into millionaires. Sir, I have my doubts of the correctness of the hon. gentleman in intimating that we showed profound wisdom in assuming the debts of the Provinces, and that the United States were guilty of great folly in refusing to do likewise. I also doubt extremely whether the hon. gentleman was well advised in the comparison which he proposed to institute with Australasia and the Australian colonies, and at a later date I will lay before the House certain reasons which I think will convince the hon. gentleman that he spoke unadvisedly with his lips when he challenged a comparison with Australasia, without going a little more thoroughly into the subject, or, to use his own words, without looking a little more deeply below the surface than he did. When the hon. gentleman stated, as I understood him to do, that he expected that we would have an export of twenty million bushels of grain this year from the North-West, I would be delighted to believe he was correct, but I would like exceedingly to know on what grounds he made these statements. I would like to know what amount has yet been exported from the Province of Manitoba, and the North-West, what amount may be in the elevators, what likelihood there is of his figures being reached; and if the hon. gentleman wishes, I will give him the floor to state his reasons for making that statement, which is an important one, and valuable if true, and one which I would be very glad to see confirmed. Then, Sir, the hon. gentleman made another statement in regard to which I have some difficulty in understanding him. As I took him down—and I am open to correction if I am wrong—the hon. gentleman stated that we had got fifty-one million dollars worth more public works than the additional debt represented.

Mr. FOSTER. Capital expenditure.

Sir RICHARD CARTWRIGHT. Well, I would like to know where that came from. Now, I happen to know, on the authority of the hon. gentleman's own returns, that the total surplusses we accumulated in the last twenty-one years amount exactly to thirteen millions, as I understand it. That is all the surplus over our debt that we had to invest in public works, or in anything else, and where he gets his fifty-one millions is a thing that—I won't say that no fellow understands, because, I suppose, the hon. gentleman understands it—but I humbly profess my entire inability to comprehend it without further details which, I dare say, the hon. gentleman will give at a convenient season. Then, I have my doubts—and I see here several influential and notable representatives of the farmers of Ontario who can speak on this point—whether he is quite correct in saying that the farmers of Ontario pay no duty on their food. The farmers of Ontario, if I understand the case, use a good deal of sugar, and a good deal of rice, a good deal of dried fruits, and not a little spices and various other condiments with their food. Are these not taxed, and highly taxed too? Nor, would I put out of sight the question whether there may not be, some of them, so far lost, to—what shall I say? so far lost to wisdom and self-restraint as to take a little beer with their dinner too.

Sir RICHARD CARTWRIGHT.

Therefore, I think that the farmers of Ontario do pay some duty on a portion, at any rate, of their food. Then as to the trifling duty on their farm implements, which the hon. gentleman thought, and told my hon friend behind me, was such an infinitesimal thing. I think if the hon. gentleman had only spent six months on a farm in the North-West Territories, he would come to the conclusion that the duty on farm machinery was an extremely onerous burden on the farmers who are doing their best to develop that noble country. One little thing I did notice. The hon. Minister of Finance spoke very highly of his predecessors, not even excepting myself. Then he proceeded to observe that there were a number of stock assertions which he intimated those who formerly held the position of Finance Minister entirely failed to answer, but which the Finance Minister now incumbent of the office would remove forever. I fear that the hon. gentleman has not taken sufficient stock of the obstinacy of Bourbons like my hon. friend from Bothwell; I fear he will find that these same assertions have deep roots, far-reaching roots and that not even his great talents, not even his most lucid explanations, will entirely avail to remove from the popular mind those delusions which his talented predecessors, on his own showing, have hitherto failed to eradicate. I have now a word or two to say as to the general position. I repeat that I agree with the Finance Minister that the value of the financial side of his statement depends almost entirely on these two things: First, on the accuracy of the Estimates submitted to Parliament at the time of making the financial statement; and second, on the accuracy of the accounts of last year's expenses which are furnished to us. Now, it may interest the House to know—as we cannot tell for a period of two years or thereabouts, how accurate the hon. gentleman has been, and I was glad to observe that he took occasion to correct his earlier estimate by adding \$1,250,000 to the modest sum of \$35,440,000 with which he started—I repeat it may interest the House to know what has been the actual result of our experiments for the last four years. I find that in 1885 an original estimate was brought down of \$29,811,639; but when the year closed we found the total expenditure was \$35,037,060, being an excess in expenditure over the original Estimate of \$6,225,421. Of this it is only fair to point out that \$1,697,851 were due to unforeseen causes—if they can be said to be unforeseen, that is to say, that abominable misgovernment produced a revolt in the North-West, and the disproportion between the original estimates submitted in 1885 and the expenditure may therefore be reduced to \$4,527,570. In 1886, we were called to consider the financial condition of this country on an estimated expenditure of \$31,757,032, which swelled finally to an actual expenditure of \$39,011,612, being an excess of \$7,254,580 over the expenditure, from which on the same principle I would deduct \$3,177,220 for war expenditures, making an excess for that year of \$4,077,360. We find in 1887 an estimated expenditure of \$33,124,000 and an actual admitted expenditure of \$35,637,000, being an excess of \$2,533,130, to which in all conscience ought to be added \$456,000 most improperly charged to capital account, making a total excess over estimated expense of \$3,000,000 odd. In a similar manner in 1888 we had, when the statement was made to us, an estimated expense of \$35,041,855, which has resulted in an actual expense of \$36,718,000, being an excess of \$1,676,000, to which ought to be added \$674,000 for items improperly charged to capital account. The result of all this is, that in the last four years the original estimates on which the financial statements were based have been exceeded on an average by \$3,000,000 or more. I do not say, no body can as yet say, how the hon. gentleman's estimates may fare; but I submit, with the evidence of those four years before us, it is hardly unreasonable on our part to express some doubts as to whether the hon. gentleman's estimates will be verified, and the surplus on